

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

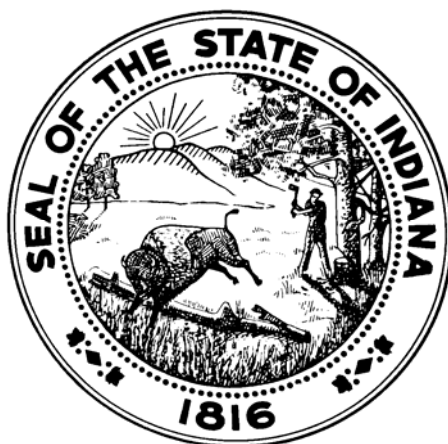
REVIEW REPORT

OF

AUDITOR OF STATE

STATE OF INDIANA

January 1, 2004 to December 31, 2006



FILED
05/31/2007

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor of State	Connie Nass Tim Berry	01-01-03 to 12-31-06 01-01-07 to 12-31-10



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE AUDITOR OF STATE

We have reviewed the receipts, disbursements, and assets of the Auditor of State for the period of January 1, 2004, to December 31, 2006. The Auditor of State's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Auditor of State are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comment.

STATE BOARD OF ACCOUNTS

March 1, 2007

AUDITOR OF STATE
REVIEW COMMENT
DECEMBER 31, 2006

OUTDATED CHECKS

The Special Disbursing Officer Fund checking account for the Auditor of State has seven checks which have been outstanding for over two years.

Per Indiana Code 4-10-10 checks, " . . . outstanding and unpaid for a period of two or more years as of the last day of December of each year shall be declared canceled." The amount of these checks should be deposited as miscellaneous revenue into the fund from which they came. The checks should then be removed from the outstanding check list.

AUDITOR OF STATE
EXIT CONFERENCE

The contents of this report were discussed on March 19, 2007, with Tim Berry, Auditor of State.

A copy of the review comments was mailed on March 19, 2007, to Connie Nass, former Auditor of State.